



Illinois Department of Revenue

**Electronic Return
File Specifications
and
Record Layouts**

IL-1346

Tax Year 2008

Illinois Changes

IL-1040 Electronic Filing Program

Form IL-1040 changes

The 2008 IL-1040 has been revised. Some of the major changes are highlighted below.

- Address fields have been added and the description has changed on several as well
- The Filing Status has been changed to a single numeric field (SEQ 0130), “1” = Single or Head of Household, “2” = Married Filing Joint, “3” = Married Filing Separately, or “4” = Widowed
- The “nonrefundable” credits have been separated out from the payment and “refundable” credits. There is a new Schedule to figure credits, “Schedule ICR” Illinois Credits
- The Donations have been removed from the IL-1040 and are now on a separate schedule, “Schedule G” Voluntary Charitable Donations

Schedule ED

- The “Schedule ED” was eliminated and the Education Credit information is now captured on the “Schedule ICR”

New Schedules

- “Schedule ICR” Illinois Credits
- “Schedule G” Voluntary Charitable Donations

Illinois and FED-State MEF – Modernized Electronic Filing

Illinois will join the IRS in the migration towards FED-State MEF. Currently Illinois supports both Direct and FED/State Electronic Filing Programs.

Illinois plans on introducing the first phase of MEF in August 2009. Our MEF Schemas will be available on our Website. We will also be supporting both our Direct and FED/State programs in their proprietary format. While we will be supporting MEF Schema Layouts beginning in 2009 we will continue to support our Direct and FED/State in their proprietary layouts until January 2012. IN January 2012 Illinois will only be supporting Modernized Electronic Filing in Schema Layouts.

Illinois Electronic Filing Program MEF Program Dates

August 2009

Direct – Proprietary Layout
FED/State – Proprietary Layout
FED/State – MEF Schema Layout

January 2010

Direct – Proprietary Layout
FED/State – Proprietary Layout
FED/State – MEF Schema Layout

January 2011

Direct – Proprietary Layout
FED/State – Proprietary Layout
FED/State – MEF Schema Layout

January 2012

FED/State – MEF Schema Layout

Introduction to File Specifications and Record Layouts

Illinois Electronic Filing Program began in 1991 with 813 IL-1040s Electronically Filed. This past season Illinois broke the 3 million mark for Electronically Filed IL-1040s.

Who can e-File an IL-1040, Illinois Individual Income Tax Return

The following taxpayers may e-file their Illinois Individual Income Tax Return, IL-1040:

Full-year Illinois residents

Part-year Illinois residents

Nonresidents

Deceased taxpayers or spouse (decedent returns are not eligible for Illinois "online" e-Filing)

Taxpayers with a foreign address

Taxpayers may e-file a refund return, credit return, credit/refund split return, balance due return, or zero balance return

Contact Information

Electronic Filing Assistance

Illinois e-File Help Desk

Software Developers

Technical Assistance

Transmission questions

Testing

Acknowledgment questions

Taxpayer Assistance

Contact Information

Debbie Monkman Bartholomew

Phone – 217-524-4097

FAX - 217-782-7992

Email - debbie.bartholomew@illinois.gov

Refund and general questions 217-782-3336

1-800-732-8866

Hearing Impaired

1-800-544-5304

Transmission Methods

Illinois offers two methods of IL-1040 electronic transmissions. One method is independent filing and the other is IRS federal/state filing. The following information explains the similarities and differences between the two methods.

The **independent method** allows direct transmission of electronic IL-1040 returns to the department's communications processor via dial-up telephone lines. With this method, filing of an electronic IL-1040 return is **not** contingent upon the electronic filing of the federal return.

With the **federal/state method**, the electronic IL-1040 return is transmitted to the IRS as the "state packet" portion of the federal return (refer to the IRS Publication 1346, Federal/State Electronic Filing Specifications). Electronic IL-1040 state records accepted by the IRS are then made available for retrieval by the department.

Each method of transmission has its own unique format for the IL-1040 data and supporting documentation. These formats are different although there are similarities in field identification and other components of the format.

Acknowledgement Records

The department creates an acknowledgment for each electronic IL-1040 return filed, regardless of the transmission method used. Each acknowledgment indicates whether a return is accepted or rejected. If a return is rejected, error codes will be provided to identify the reason. The error code along with an explanation of the error should be passed back to the return originator.

Acknowledgments for electronic IL-1040 returns filed using the independent method are created after returns are transmitted to the department. Acknowledgments for electronic IL-1040 returns filed using the federal/state method are created after the returns are retrieved from the IRS.

Every transmission will be acknowledged by the return of an ACK file to the transmitter. The ACK file will consist of the TRANA and TRANB records as originally sent by the transmitter, an Acknowledgment Record set for each recognizable return transmitted, and the original RECAP Record with counts of accepted, rejected, and duplicate returns added. The ACK file will be available to be picked up by the transmitter within 24 hours from receipt of returns by the department.

The acknowledgment of an individual return will be an ACK record set. An ACK record set will always have one ACK key record and up to 96 ACK error records associated with it. The ACK key record will contain all of the identifying information for the return it represents, plus a field to indicate how many (if any) ACK error records follow. The ACK error records will contain information that will disclose errors by the Error Form Record ID, Error Form Record Type, Error Form Page Number, Error Form Occurrence Number for multiple occurrences of forms, Error Field Sequence Number and the Error Reject Code describing the specific error.

"**R**" means the return was rejected for a fatal error; this does not qualify as a filed return. "**D**" denotes that the return is a duplicate, that is, there has been another electronic return filed in the IDOR Electronic Filing Program this processing year; this does not qualify as a filed return. "**A**" means the return is accepted and will be processed from that point. This does not imply the return is correct, only that it is processable to the system. "**E**" means Exception Processing, the IL-1040 was accepted with an Advisory Message. The "**E**" Advisory Message is issued only on IL-1040's with a Schedule CR who meet departmental criteria. The "**E**" means the originator of the return should FAX a copy of the "other state return" to 217-782-3879. The "**T**" means the entire transmission was rejected.

When the transmitter calls, the ACK file is sent before any returns can be transmitted to IDOR. If there is no ACK file to send to the transmitter, a dummy ACK file will be sent. If the transmitter has no returns to

transmit, the ACK files may be picked up and the communications session ended at that point. Formats for the ACK Key Record and the ACK Error Record follow.

Note: When a transmission is made in test mode, using the test password, the ACK file will contain a TRANA record that begins with “0120****TESTA ” instead of “0120****TRANA ”. The TRANB record will likewise begin with “0120****TESTB ” instead of “0120****TRANB ”. This will make it possible to identify test ACK files.

Problem Transmission

If a transmission is interrupted during the passage of the ACK files to the transmitter, the transmitter will have to recognize that fact and call again for the ACK file. Most communication software will indicate when a transfer is incomplete. In addition, after successful transmission of an ACK file, the EFS communication processor will send the message, “**ACKNOWLEDGMENT FILE TRANSMISSION COMPLETE.**”

In most cases of a failed acknowledgment transmission, the ACK file will still be present on the communication system and the transmitter can simply call again. If the ACK file is not available for retry, the transmitter should call IDOR for assistance at **217 524-4097** from 8 a.m. until 4 p.m. weekdays with your ETIN

Unlike the IRS Program, the EFS checks return transmissions for errors only in the acknowledgment process (other than CRC checking during the transfer process). The communication system never intentionally aborts a transmission. Upon successful receipt of a return transmission, the EFS communication processor will send the message, “**TRANSFER COMPLETE.**” plus some other transmission specific messages.

If the “**TRANSFER COMPLETE**” message is not received, the transmitter should call again, and retransmit the file.

Reject Resolution Procedures

Independent Method

If an electronic IL-1040 return is filed using the **independent method** and is rejected, the electronic IL-1040 return may be corrected and retransmitted to the department. If the return cannot be corrected for retransmission (*e.g.*, it is excluded from electronic filing), the IL-1040 return must be filed on paper Form IL-1040.

Federal/State Method

If an electronic IL-1040 return is filed using the **federal/state method**, there are two opportunities for rejection. The state packet may be rejected by the IRS at the time of transmission. In addition, once the state packet is accepted by the IRS, it may be rejected by the department after being retrieved from the IRS. Acceptance of the state packet by the IRS does not mean that the electronic IL-1040 return will be accepted by the Illinois Department of Revenue.

Illinois will accept "State Only" income tax returns. "State Only" returns are not attached to a federal income tax return. They are transmitted to the IRS via the Federal/State method and retrieved by Illinois for processing.

Payment Options

Illinois offers several ways in which to pay your balance due on your electronically filed IL-1040.

- **Web Pay** - is an easy way to pay the amount you owe from your IL-1040, Individual Income Tax Return, through electronic funds withdrawal (electronic payment taken from your checking or savings account).
You will need your IL-PIN, Illinois Personal Identification Number, to use Web Pay.
- **Direct Debit** - The IL-Form Payment is used for Direct Debit
- **Credit Card** (Visa, MasterCard, Discover, or American Express);
- **Check or Money Order.** If you choose to mail a check or money order, mail your payment to:
Illinois Department of Revenue
Springfield IL 62726-0001

Make your check payable to the Illinois Department of Revenue. Write your Social Security number, your spouse's Social Security number if filing jointly, and the tax year in the lower left-hand corner of your payment

General Description of File Format

Software developers will use this booklet, (IL-1346), in conjunction with the Illinois Electronic Filing Error Code Booklet, (IL-1348), to capture and format the Illinois Individual Income Tax Return, IL-1040, Schedules and Forms for electronic filing.

This document outlines the communications procedures, transmission formats, and validation criteria of returns transmitted electronically to the Illinois Department of Revenue (IDOR), and the format of the Acknowledgment (ACK) file transmitted from IDOR to electronic filers. The IDOR Electronic Filing Program follows the Internal Revenue Service (IRS) program in all important respects of application, communication, transmission structure, record ID formats, error codes, and testing. If you are familiar with the IRS electronic filing program you already know most of what you need to know to also participate in the IDOR program. All differences between the IDOR program and the IRS program are covered in this document. You may contact your IRS District Office Electronic Filing Coordinator for IRS Publications 1345 and 1346.

Include here by reference IRS Publication 1346, Part I, Section 2.01 with the following comment relating to subsection:

.13 The complete tax return must consist of all logical records pertaining to it in the following sequence: IDOR Return Sequence Order is

IL-1040, Illinois Individual Income Tax Return Page 1

IL-1040, Illinois Individual Income Tax Return Page 2

Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax Page 1

Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax Page 2

Schedule M, Other Additions and Subtractions Page 1

Schedule M, Other Additions and Subtractions Page 2

Schedule CR, Credit for Tax Paid to Other States Page 1

Schedule ICR, Illinois Credits Page 1

Schedule ICR, Illinois Credits Page 2

Schedule G, Illinois Voluntary Charitable Donations Page 1

Schedule K-1-P, Partner's or Shareholders' Share of Income, Deductions, Credits, and Recapture Page 1

Schedule K-1-P, Partner's or Shareholders' Share of Income, Deductions, Credits, and Recapture Page 2

Schedule K-1-T, Beneficiary's Share of Income and Deductions Page 1

Schedule K-1-T, Beneficiary's Share of Income and Deductions Page 2

Form W-2

Form W-2G

Form 1099-R

Form 1099-G IL, Illinois Unemployment Withholding Statement

Form IL-4562, Special Depreciation Page 1

Form IL-Payment, Electronic Payment Record Page 1

U.S. 1040, Page 1 (or 1040A, Page 1)

U.S. 1040, Page 2 (or 1040A, Page 2)

U.S. Schedule B (or Schedule 1)

U.S. Statements for U.S. 1040 and Schedule B

Summary

* **Change the record sentinels from "*****" to "!!!!"**

U.S. forms included in Illinois Electronic Transmission

When the subtraction on IL-1040, Line 5, Federally Taxed Retirement and Social Security, is greater than zero, the U.S. 1040, Pages 1 and 2, or U.S. 1040A, Pages 1 and 2, and any Statement Records that relate to those two records must be transmitted for support. Likewise, when the subtraction on IL-1040, Line 8, U.S. Government Obligations, is over \$1,500, U.S. Schedule B, or U.S. Schedule 1, and any Statement Records that relate to those records must be transmitted for support.

Required Federal forms and attachments such as the U.S. 1040, U.S. 1040A, U.S. Schedule B, and U.S. Schedule 1 that reference a statement must include any statement record referenced on their respective federal forms. The statements should follow the format for statement records found in the Internal Revenue Service Publication 1346.

These U.S. electronic records must be those that are used in the transmission to the IRS. Their position and order in the transmission is shown on the previous page. The position for these records is to immediately precede the Summary Record. The order is:

U.S. 1040, Page 1 (or 1040A, Page 1)

U.S. 1040, Page 2 (or 1040A, Page 2)

U.S. Schedule B (or Schedule 1)

U.S. Statements for U.S. 1040 and Schedule B

Or, if the U.S. 1040A and Schedule 1 were in the IRS transmission:

U.S. 1040 A, Page 1

U.S. 1040 A, Page 2

U.S. Schedule 1

U.S. Statements for U.S. 1040A and Schedule 1

When IL-1040, Line 5, is used **and Line 8 is not** greater than \$1,500, no U.S. Schedule B is to be included in the transmission. Likewise, when IL-1040, Line 8, is greater than \$1,500 **and Line 5 is not used**, no U.S. 1040 pages are to be included in the transmission.

The U.S. records must have their record sentinels changed from “*****” to “!!!!”.

Such as

0927*****RET 1040...

to

0927!!!!RET 1040...

This is the only alteration that is to be made to the U.S. records. Returns that have U.S. records with “*****” sentinels will be rejected.

Fixed and Variable Length Option

Include here by reference IRS Publication 1346, Part I, Section 2.02.

Character Set

The following discloses the various characters that are allowed in electronically filed returns. Generally, the character set used by the IRS electronic filing program will be followed in the Illinois program.

Fixed format transmitters enter blanks for unused and reserved fields; Variable format transmitters omit the fields.

For **variable length records** the following data field conventions apply in addition to those required for fixed format:

For unsigned numeric fields, leading zeros may be dropped, except for date and percentage fields.

For signed numeric fields, the leading zeros may be dropped as well as the trailing blank sign character for positive value.

For negative values in a gain/loss field, the minus sign (“-”) must be present, to the right of the number.

For alphanumeric fields, there cannot be leading blanks. The field should be left-justified. Trailing blanks may be dropped.

For fields defined as having literal values, only the literal value (including embedded blanks) must be supplied.

Allowable Characters in Electronic Returns

Alpha

A - Z - Upper case alpha characters only. Literals as shown in the record layouts.

Numeric

0 - 9 - Numeric characters only - right-justified, zero-filled.

Money Fields – 12 characters – 11 numeric followed by negative sign (-), if negative or blank, if positive. Whole dollars only, no cents. When rounding cents, \$.50 or greater rounds to the next higher dollar and \$.49 or less rounds to the next lower dollar.

When a money field is significant it should be right-justified and zero-filled. When a money field is nonsignificant it should be blank-filled. No dollar signs, decimal points, or other non-numeric characters are allowed in money fields.

Percentage fields, fraction fields, factor fields, and ratio fields are six positions in length.

All will be positive, left-justified and zero-filled. Decimals should not be present.

The decimal is assumed to be between the left-most and the second left-most position.

For example, 10 percent shown in a six character field would be “010000”, that is, 0.10000 with the decimal point omitted.

ZIP Codes - should be left-justified. If there are only five ZIP numbers, the remaining right-most positions may be either blanks or zero-filled.

Dates – M = Month, D = Day, Y = Year. Enter zeros if date is unknown or not specific.

Other numbers, if present, should be all numeric, right-justified and zero-filled. If not present, the field should contain blanks. In all instances, follow any special cases shown in the record layouts.

Alphanumeric A - Z, 0 - 9, and special characters

Special Characters

Only the following **special characters** are allowed:

Ampersand (&), Blank (b), Comma (,), Hyphen (-), Percent (%), Plus sign (+), and Slash (/).

The exclamation point (!) is used in U.S. Forms and Schedules only to replace asterisks in the record sentinels.

Some cases for special characters:

Primary Last Name and Primary First Name; A-Z, Hyphen and Blank.

Secondary Last Name and Secondary First Name; A-Z, Hyphen and Blank.

Care of Name; A - Z, 0 - 9, Ampersand, Hyphen, Slash, Percent, and Blank.

Street; A - Z, 0 - 9, Hyphen, Slash, or Blank. **City;** A - Z, Blank.

State; A - Z only, no special characters allowed.

When it is necessary to transmit U.S. 1040 or 1040A, U.S. Schedule B or Schedule 1, and any statements that belong to those forms, four exclamation points (!!!!) must be put in place of the four asterisks (****) in the record sentinel of each of the logical records. See General Description of File Format.

Data Communication

Illinois supports the use of ZMODEM. We also support file transmissions by HTTPS file transmission protocol. Files are transferred to and from our Gateway server via the Internet using Secure Socket Layer (SSL) technology.

Transmissions to the Gateway require a modern high speed Internet connection. High bandwidth Internet connections, such as a T1 line or DSL, is preferred; although slower 56K modem connections can be used provided that the connection to the Internet service provider is of high quality and somewhat above the 28.8 K-baud range. Noisy phone lines or transmission speeds below this range are not reliable. Transmissions should be posted to the following URL:

<https://biz.revenue.state.il.us/il/gateway>

Before users can transmit files, they must register with the Illinois Department of Revenue to obtain a login I.D. and password. Users who have transmitted in the past by z-modem should already have a login I.D. and password. The Gateway conforms to standard http protocols. For fuller documentation regarding the http specification in general, refer to the World Wide Consortium web site at the following URL:

<https://biz.revenue.state.il.us/il/gateway>

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<http://www.w3c.org> .

In particular, for documentation regarding the http protocol, see

RFC 2616: Hypertext Transfer Protocol – HTTP/1.1

at URL: <ftp://ftp.isi.edu/in-notes/rfc2616.txt>

For documentation regarding http authentication protocols, see

RFC 2617L: HTTP Authentication: Basic and Digest Access Authentication

at URL: <ftp://ftp.isi.edu/in-notes/rfc2617.txt>

The Gateway uses basic authentication, which is made secure by the SSL encryption. The login I.D. and password are applied to the http transmission headers in the form of a standard basic authentication header. The SSL protocol guarantees that the I.D. and password are also encrypted during transmission. As is standard practice, the basic authentication header must be base-64 encoded. The Gateway supports both challenge-response and pre-emptive authentication.

The Gateway adheres to the following practices:

- 1.) All transmissions or requests to the Gateway occur in a single request-response https session.
- 2.) No cookies are placed on the users' computers. No session tracking is required, and as a result, cookies are not needed.

3.) Only one file may be transmitted per session. To enforce this rule, the Gateway does not allow MIME attachments. One consequence of this is that transmitters cannot use the HTML forms transmission protocol built into most web browsers, as these automatically generate MIME headers.

Required HTTPS Transmission Headers

The following shows an example of a complete http post transmission including all HTTP transmission headers:

```
POST /il/gateway HTTP/1.0
Host: biz.revenue.state.il.us
Authorization: Basic MQBxWrS7hmQ3V4ly   (Base64 encoded)
Accept: text/plain, text/html, text/xml
User-Agent:                               (optional header)
X-Transmit-ID: doc1
Content-Type: text/plain
Content-Length: 97
```

```
*****
The transmitted file goes here.
*****
```

This example shows the presence of an authorization header with a value given as a base-64 encoded user I.D. and password. Also, as shown, transmitters must supply a “Content-Length” header for file uploads giving the byte-size of the transmitted file. The Gateway uses this value to verify that the number of bytes received matches what the transmitter actually intended to send. It is the responsibility of the transmitter to make sure this value accurately reflects the size of the file being transmitted.

The http transmission headers must also include one extended header named “X-Transmit-ID”. This header governs the action of the Gateway. The header has two reserved values – “NewAck” and “LastAck”. These values are not case sensitive. A value of “NewAck” will cause the Gateway to return all available acknowledgment files in the http response stream. These files will be concatenated together into one big file without file separators. A value of “LastAck” given to the “X-Transmit-ID” header will cause the Gateway to re-transmit all acknowledgment files that were transmitted the last time the “NewAck” request was sent to the Gateway. Any other value of the “X-Transmit-ID” header will cause the Gateway to expect to receive a transmission from the user. This value will be echoed back to the user at the end of the transmission in an acknowledgment receipt response as explained in the next section.

Gateway Responses

As stated above, the Gateway responds by transmitting all available acknowledgment files when the transmitter issues a request via the “X-Transmit-ID” extended header. This type of response will always include a “Content-Length” http transmission header giving the exact number of bytes being returned. The transmitter should always verify that the number of bytes received matches exactly the number of bytes given in this “Content-Length” header.

In addition to returning acknowledgment files to the transmitter, the Gateway provides a number of feedback responses when files are received. If a transmitter sends a file with normal completion, the Gateway will respond with an acknowledgment receipt, called an Ack-One receipt. A typical example of an Ack-One response is as follows:

```
HTTP/1.1 200 OK
Content-Type: text/plain
```

Content-Length: 231
Date: Tue, 09 Dec 2003 21:47:19 GMT
Server: Apache Coyote/1.0
Connection: close
Illinois Department of Revenue Acknowledgement One
1. ETIN = 99999
2. TransmissionIDNumber = doc1
3. TransmissionTimeStamp = 12/09/2003 03:47:19 pm
4. FileSize = 97
5. SysFileName = T9999920031209154719146.343

This is the standard response to a successful file transmission and shows the time and date the department received the file. A transmission should not be considered successful unless an Ack-One response is received. The data given shows the received file size and also the value of the “X-Transmit-ID” header, labeled as “TransmissionIDNumber”. This value is returned to the transmitter as a convenience in file tracking. Please keep in mind that the Ack-One response only confirms file “receipt” and not file “acceptance”. It is the user’s responsibility to pick up acknowledgment files at a later time to use to verify if the transaction/s were accepted or rejected.

The Gateway also returns two error responses. In case of an incorrect user I.D. or password, the Gateway will respond with an http status code of “401: Unauthorized” value in the http status code line of the response stream. Likewise, in cases during which some of the department’s systems may be down, the Gateway will respond with an http status code of “503: Service Unavailable”.

Hours of Availability

The Gateway is available to transmitters seven days a week, except during the time from 11:15 pm to 12:30 am each day. This system down-time is required for scheduled system maintenance.

Illinois "PC to PC" Online Filing

What Type of Returns Are Eligible For "PC to PC" Online Filing

The Illinois Department of Revenue "online" Electronic Filing Program allows individual taxpayers to file the following types of returns:

- Full-year resident
- Part-year resident
- Nonresident returns.

The return(s) may reflect a refund, credit, credit/refund split, balance due, or zero balance.

What Type of Returns Are Not Eligible For "PC to PC" Online Filing

The Illinois Department of Revenue "online" Electronic Filing Program **does not allow** individual taxpayers to file the following types of returns:

- Amended Illinois individual income tax returns,
- Prior year returns,
- Returns for fiscal year filers,
- Decedent returns

Illinois "Signature Alternatives"

Illinois Department of Revenue requires a "signature alternative" as the Taxpayers authentication for our "online" e-Filing.

We will accept one of the signature alternatives listed below for each "**historical filer**" on the return. The Taxpayer's signature alternative must be on file with the Illinois Department of Revenue so we can compare and verify the information. If the Taxpayer is not eligible for an Illinois Personal Identification Number, "IL-PIN", they are then required to use information from their valid Illinois Driver's License or State ID as their signature alternative.

Historical Filers

Unlike the Federal self-select pin program, Illinois assigns the 8-digit IL-PIN to our eligible "historical filer" population. Taxpayers are provided with their IL-PIN via their IL-1040 booklet or a postcard. If they do not receive a booklet or a postcard they may use our IL-PIN inquiry system located on our web site or call our Taxpayer Assistance Division to see if an IL-PIN has been assigned to them.

Taxpayers who are trying to obtain their IL-PIN from our web site or by calling our Taxpayer Assistance Division must supply their name, Social Security number and at least one of the following pieces of information, 9-digit zip code, Drivers License number (DLN), Illinois Identification number or Prior year Adjusted Gross Income.

IL-1040 Historical Filers

If you have filed an IL-1040 within two of the last three years you should have an IL-PIN assigned to you by the Illinois Department of Revenue. Taxpayers must have at least one of the "signature alternatives" on file with the department to complete the filing of their "online" return.

- **IL-PIN**
- **Illinois Drivers License or State ID Number**
- **Prior Year AGI (2007 IL-1040 Line 1)**
- **"9" Digit Zip Code.**

Historical filers may obtain their IL-PIN by either calling 1-800-732-8866 or online at:
<https://www.revenue.state.il.us/app/pini/servlet/PINInquiry>

Non-Historical Filers - No IL-PIN

Illinois offers PC Online Filing to "first time filers" to Illinois or those who for some reason do not have a state issued IL-PIN. They will need a valid Illinois Drivers License or State ID. As their signature alternative they will be required to enter all of the following fields exactly as shown on their Illinois Drivers License or State ID. If this information does not match the Secretary of State file the return will be rejected.

- **Taxpayer Drivers License or State ID Number**
- **Taxpayer Drivers License or State ID First Name**
- **Taxpayer Drivers License or State ID Middle Name, if present on Illinois Driver's License**
- **Taxpayer Drivers License or State ID Last Name**
- **Taxpayer Drivers License or State ID Suffix, if present on Illinois Driver's License**
- **Taxpayer Drivers License or State ID Weight**

Web Site Link Agreement

The Illinois Department of Revenue will place a link from our web site to the provider's web site when the online provider completes our Web Site Link Agreement. For more information and to obtain the Web Site Link Agreement, please contact the Electronic Commerce Division at 217-524-4097.

Illinois Consent to Disclosure

Before transmitting your return to the “firm name” Electronic Filing Center and then to the Illinois Department of Revenue (IDOR), you must first read and authenticate the Illinois “Tax Return Signature/Consent to Disclosure” presented here and on the next few screens. This is a legal statement authorizing “firm name” and the IDOR to process your return electronically.

Your Tax Return Signature:

“Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and complete.”

“I consent to my on-line service provider (OLSP) and/or my transmitter sending my return to the IDOR. I also consent to the IDOR sending my OLSP and /or transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and if rejected the reason(s) for the rejection.

I am signing this Tax Return Signature/Consent to Disclosure by entering the following information”:

IL-1040 Historical Filers

Both Primary Taxpayer and Secondary Taxpayer, if “married filing joint” status, must enter their individual “signature alternatives”.

- **IL-PIN**
- **Illinois Drivers License or State ID Number**
- **Prior Year AGI (2007 IL-1040 Line 1)**
- **"9" Digit Zip Code.**

Non-Historical Filers - No IL-PIN

Both Primary Taxpayer and Secondary Taxpayer, if “married filing joint” status, must enter their individual “signature alternatives”.

- **Taxpayer Drivers License or State ID Number**
- **Taxpayer Drivers License or State ID First Name**
- **Taxpayer Drivers License or State ID Middle Name, if present on Illinois Driver's License**
- **Taxpayer Drivers License or State ID Last Name**
- **Taxpayer Drivers License or State ID Suffix, if present on Illinois Driver's License**
- **Taxpayer Drivers License or State ID Weight**

REFUND

- ☐ I consent that my refund may be directly deposited as designated below and declare that the RTN and DAN are correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

Routing transit number (RTN)

Depositor account number (DAN)

BALANCE DUE

Check or Money Order

Make your check or money order payable to the "Illinois Department of Revenue". Write your Social Security Number and your spouse's Social Security Number, if filing jointly, in the lower left corner of your payment. Mail your completed IL-1040-V and payment to:

Illinois Department of Revenue
101 West Jefferson
Springfield IL 62726-0001

or

CREDIT CARD

If you want to pay the tax you owe using your credit card, you may make payments at the [Official Payments Web site](#) or call **1 800 2PAYTAX** (1 800 272-9829). The credit card service provider will ask you a series of questions that you will answer using your touch-tone telephone keypad. You will be asked to enter a **Jurisdiction Code**, which is **2300**. **Note:** The credit card service provider assesses a [convenience fee](#)

ELECTRONIC FUNDS WITHDRAWAL / I-DEBIT

Click below to use the Illinois Department Of Revenue I-Debit option for your IL-1040
www.iltax.com

Illinois Federal/State Transmission Development

The forms being accepted by Illinois in the federal/state electronic transmission method are the same as those accepted in the independent electronic transmission method:

IDOR Return Sequence Order is

IL-1040, Illinois Individual Income Tax Return Page 1

IL-1040, Illinois Individual Income Tax Return Page 2

Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax Page 1

Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax Page 2

Schedule M, Other Additions and Subtractions Page 1

Schedule M, Other Additions and Subtractions Page 2

Schedule CR, Credit for Tax Paid to Other States Page 1

Schedule ICR, Illinois Credits Page 1

Schedule ICR, Illinois Credits Page 2

Schedule G, Illinois Voluntary Charitable Donations Page 1

Schedule K-1-P, Partner's or Shareholders' Share of Income, Deductions, Credits, and Recapture Page 1

Schedule K-1-P, Partner's or Shareholders' Share of Income, Deductions, Credits, and Recapture Page 2

Schedule K-1-T, Beneficiary's Share of Income and Deductions Page 1

Schedule K-1-T, Beneficiary's Share of Income and Deductions Page 2

Form W-2

Form W-2G

Form 1099-R

Form 1099-G IL, Illinois Unemployment Withholding Statement

Form IL-4562, Special Depreciation Page 1

Form IL-Payment, Electronic Payment Record Page 1

U.S. 1040, Page 1 (or 1040A, Page 1)

U.S. 1040, Page 2 (or 1040A, Page 2)

U.S. Schedule B (or Schedule 1)

U.S. Statements for U.S. 1040 and Schedule B

The Illinois federal/state electronic transmission method will use the Internal Revenue Service (IRS) generic record (Form 0001) to carry requested data to the IRS. The IRS Unformatted Records (Form 0002) will contain the IL-1040, IL Schedule NR, IL Schedule M, IL Schedule CR, IL Schedule ICR, IL Schedule G, IL Schedule K-1-P, IL Schedule K-1-T, any withholding forms, Form IL-4562, Form IL-Payment, and U.S. return pages necessary for support of IL-1040 line entries.

Specifications Shared Between Federal/State and Independent Methods of Filing

Those developers intending to develop for federal/state electronic transmission of Illinois returns should use the following Record Layout for guidance and specifications:

- Character Set, Introduction
- Acknowledgment Records
- Illinois IL-1040
- Illinois Schedule NR
- Illinois Schedule M
- Illinois Schedule CR
- Illinois Schedule ICR
- Illinois Schedule G
- Schedule K-1-P
- Schedule K-1-T
- Illinois Form IL-4562
- Illinois Form IL-Payment

Knowledge of the sections listed above will be essential to the development of a federal/state electronic transmission method. The material in this booklet is presented under the assumption that the developers understand the IRS Direct Electronic Filing Program of which the Federal/State Electronic Filing Program is a part.

Specifications that relate only to the Illinois independent electronic transmission method may be disregarded by federal/state developers. For example, specifications concerning TRANS Record requirements and Summary Records will not be of concern to federal/state developers because those concepts are not used in the federal/state state packet.

A Word About Standards

The FTA Uniformity Task Force's "Standards and Guidelines for Electronic Filing," dated June 18, 1996, requests that states "clearly identify how their layout differs from the standard." This is the case in the following instances:

Name Format Standard

Illinois requires that Name Line 1, Name Line 2, and Name Line 3 be formatted as specified in the Generic Record Layout. Illinois now follows the IRS Generic Record name format.

Participant Information Standard

The Participant Section is not used by Illinois. Participant information is carried on the IL-1040.

Unformatted Record Guidelines

The IL-1040 and the following Illinois Schedules and Forms, Illinois Schedule NR, Illinois Schedule M, Illinois Schedule CR, Illinois Schedule ICR, Illinois Schedule G, Illinois Schedule K-1-P, Illinois Schedule K-1-T, Illinois Form IL-4562, and Illinois Form IL-Payment are to be placed in the Unformatted Record. IRS return records and wage form records are carried there. Illinois does not require that "forms should not be split across multiple [Unformatted] records." Illinois requires that schedules and forms not be split at the Header Record. If the schedule or form is split at the Header Record, the return will be rejected.

Return Acknowledgments

Even though some data is checked by the IRS, such as the required fields in the Entity Section of the generic record, data will also be checked by the Illinois Acknowledgment (ACK) system. This data must be edited by the state system to assure the quality of returns received and accepted in the Illinois Electronic Filing Program.

Illinois will edit and acknowledge all returns that pass the IRS edits. The returns will be accepted or rejected by the Illinois ACK system. The ACK records used for the Illinois independent electronic transmission method will also be used for the federal/state electronic transmission method. This Illinois ACK format is similar to that used in the IRS Direct Electronic Filing Program.

Transmitters are responsible for retrieving ACKs for federal/state returns by calling the Illinois Department of Revenue (IDOR) communications processor. Acknowledgements should be retrieved on a continuous basis (daily, bi-weekly, weekly, etc.). Participants should not assume the IL-1040 is an accepted return based on the acceptance of the Federal return. Illinois provides a separate acknowledgement for the IL-1040. The logon consists of the Electronic Transmitter Identification number (ETIN) in combination with a password. A test password is given for testing and a production password is given for live transmission.

Reject codes will be the same for federal/state electronically transmitted returns as for independent electronically transmitted returns in as much as they refer to the line data that makes up the return. There are some reject codes that apply only to independent electronic transmissions and will not be used to reject federal/state electronically transmitted returns.

Use of IRS Generic Record

The layouts shown on the following pages stipulate how certain IL-1040 return data should be placed in the IRS Generic Record.

The Total Federal Exempt field, Sequence 0155, in the Consistency Section must contain the number of exemptions used on the federal return. When the federal return type is EZ, the total exemptions should be placed in this field even though this count is not expressed on the EZ form itself.

In the Generic Record Layout that follows, the data field Identifications are named to relate to the IL-1040 return. The Identification will show the Illinois Form Field Number (Sequence number) assigned by the record layouts in Section 8. For example, you will find IRS Generic Record Sequence number 0055 in the Entity Section to contain the Spouse SSN [0030]. The Sequence [0030] is the field number of the Secondary SSN assigned on the IL-1040 record layout.

IRS Federal/State Form 0001, Generic Record Layout

Some fields on the IRS Generic Record have no direct counterpart on the Illinois return. All fields necessary are assigned a place somewhere in the IRS Generic Record.

To clearly illustrate the assignments in the previous examples:

IRS Generic Record Field No. & I.D.	= IL-1040 Seq and Field
0055 Secondary SSN [0030]	= 0030 Secondary SSN

Notice that the bracketed sequence numbers in the generic record relate to the field sequence numbers of the state return record layout in Section 8.

Use of the IRS Unformatted Record

The unformatted records in the Federal/State Electronic Filing Program will be used to transmit Illinois Schedules, withholding forms, Illinois Forms, and U.S. return pages for support of the IL-1040 line items. This will be in the unformatted record in either fixed or variable format in the following order:

IL-1040, Page 1 and Page 2, Illinois Individual Income Tax Return in their Illinois Direct Electronic Filing Format

Illinois Schedules (ILNR, ILM, ILCR, ILICR, ILG, ILK1P, ILK1T) that support line items on the IL-1040 in their Illinois Direct Electronic Filing Format

Withholding forms (W-2, W-2G, 1099R, IL1099-G) that contain “IL” withholding amounts in their IRS Direct Electronic Filing Format

IL-4562, Special Depreciation Form to report Illinois depreciation subtraction in their Illinois Direct Electronic Filing Format

IL-Payment that contains “IL” electronic funds withdrawal information in their Illinois Direct Electronic Filing Format

U.S. 1040, Page 1 and 2 or U.S. 1040A, Page 1 and 2 contain pertinent information for the Illinois Tax Return in their IRS Direct Electronic Filing Format

U.S. 1040, Schedule B or U.S. 1040A, Schedule 1 contain pertinent information for the Illinois Tax Return in their IRS Direct Electronic Filing Format

U.S. Statements that support “STMbnn” on the U.S. 1040, U.S. 1040A, U.S. 1040, Schedule B or U.S. 1040A, Schedule 1 in their IRS Direct Electronic Filing Format

See the Introduction, General Description of File Format, for information explaining U.S. return pages as support for IL-1040, Line 5 and 8.

All records must have “*” converted to “!”, and “#” converted to “\$” to be included in the Unformatted Records.

Testing

After the software developer has completed testing with the IRS, they should contact the Illinois Department of Revenue when they are ready to test with Illinois. You may call us at 217 524-4097 to arrange for the test. Testing will be done by transmitting all the “dummy” U.S. returns to the IRS Service Center in test mode with the Illinois test cases included. The Illinois test cases are described and defined in IL-1347, Illinois Department of Revenue Electronic Filing Test Package. The U.S. returns that will carry the federal/state Illinois returns must be created by the developer. They may be made up of the minimum U.S. 1040 return data necessary to support the state return and pass the IRS edits.

When all test returns have been accepted by the Illinois federal/state ACK process, call to ask for the test to be examined. At this point approval will be given or changes will be discussed and testing will be resumed.